

How to Pay Your Balance Due

Please pay the entire amount due in one payment.

If you cannot pay the entire amount in one payment, you may choose from one of the three payment options below.

NOTE: Interest continues to accrue on the unpaid tax balance until it is fully paid.

**It is YOUR responsibility to contact the Nebraska Department of Revenue (Department) to set up a payment plan.
Contact information is located on the reverse side of this notice.**

Payment Options

1. Pay Entire Amount Within 90 Days.

No forms are required. Simply make four equal payments as follows:

- ✓ If you are making payments for the current tax year, you can pay electronically. Go to **www.revenue.ne.gov** and click on “Make a Payment” in the For Individuals section. Click on the “Individual Income Tax” button, and then the “Make Payment” button.
- ✓ If paying by check or money order, include your Social Security number and Nebraska ID number on your payment to ensure proper processing.
- ✓ Send the remaining three payments every 30 days.

2. Pay Entire Amount in MORE Than 90 Days.

- ✓ These payments **MUST** be made by Electronic Funds Transfer (EFT).
- ✓ You **MUST** contact the Department to set up this payment plan.
- ✓ You **MUST** complete a Form 27D, Payment and Authorization Agreement. Our staff will assist you with this. Go to www.revenue.ne.gov and click on “Request a Payment Plan.”

Once the Form 27D is completed, print it and send to:

**Nebraska Department of Revenue
PO Box 94609
Lincoln NE 68509-4609.**

- The Department will respond, and either approve or deny your payment proposal.
- If approved, payments will automatically be withdrawn from your bank account as you have scheduled.

3. Payment By Credit Card — VISA, MasterCard, Discover, or American Express are acceptable.

When paying by credit card, you **MUST** pay the entire balance due in one payment.

- ✓ These secure payments are made through Official Payments Corporation (OPC). You may:
 - Call our Department at 800-742-7474;
 - Contact OPC directly at its toll-free number, 800-272-9829; or
 - Make payments online at www.officialpayments.com.
- ✓ If scheduling your payment by phone, you will be asked for your **JURISDICTION CODE**. Your **Jurisdiction Code is 3700**.
- A **convenience fee** of 2.49% (\$1 dollar minimum) of the tax payment will be charged to your credit card. This fee is paid to OPC and will appear on your credit card statement separately from the tax payment.
- You will be told the amount of this fee during the transaction with OPC, and you will have the option of canceling the transaction at that time.

Ways to Avoid a Balance Due in the Future

1. Make sure the proper tax is being withheld from your paycheck. Contact your employer to make the necessary changes to your Form W-4.
2. If you make **estimated tax payments**, review your tax situation to make sure you are paying sufficient amounts.

By following these suggestions, you will avoid costly penalties and interest.

More detailed information about **estimated tax payments** is available at www.revenue.ne.gov by clicking on the “Make a Payment” button under For Individuals, and then the “Estimated Income Tax” button. You may also contact us at the phone numbers and locations listed on the reverse side of this notice.



CLICK
www.revenue.ne.gov



CALL
800-742-7474 (NE and IA)
402-471-5729

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LINCOLN

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